semiconductor wafer illustrating the step of defining control gate according to the present invention.

## REMARKS

This present amendment is in response to the Office Action mailed April 23, 2004, and the correspondence form Examiner. In the notice of drawing inconsistency with specification, the "FIGURE 4A" are listed in the Brief Description of the Drawing in the specification but not contained in the Drawings. The application has deleted the "and FIGURE 4A are" after "FIGURE 4 and", added -- is a -- before "cross section", and amended the "views" with -- view--.

## SPECIFICATION AMENDMENT-IN GENERAL

In brief, the main change to the specification is included in the Embodiment, the "FIGURE 4A" are listed in the Brief Description of the Drawing in the specification but not contained in the Drawings. The application has deleted the "and FIGURE 4A are" after "FIGURE 4", added -- is a -- before "cross section", and amended the "views" with -- view-- in Page 6, line 6. Thus, the drawing inconsistency is withdrawn.

These changes for consideration are consistent with the drawings as original filed. It is respectfully submitted that the change is clearly supported by the original drawings and description of the application, and therefore does not constitute any new matter.

## Conclusion

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